

## SECTION III

### CERTIFICATE AND REPORT OF SCHOOL TAXES (FORM A4F)

#### A. GENERAL INSTRUCTIONS FOR COMPLETION

Completion of the A4F is included as part of the EDC budget program. All mathematical computations will be performed by the computer. Based on your district type, the computer will display the appropriate data entry screens to complete the A4F. Non-regional districts will be given a Form A (Certification) to complete, and regional districts will be required to complete both a Form A and a Form B (Tax Allocations to Municipalities). Paper versions of the forms follow this section. The A4F should not be completed prior to the school election.

#### B. TYPE II SCHOOL DISTRICTS WITHOUT A BOARD OF SCHOOL ESTIMATE, NON-REGIONAL DISTRICTS WHICH BUDGET FOR GRADES K-12 AND CONSTITUENT DISTRICTS OF REGIONAL HIGH SCHOOL DISTRICTS

The board secretary should complete one Form A as follows:

If taxes are raised on a school year basis (fiscal year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2)
2. Leave column 3, Balance of Levy from 2002-03 to be Raised in 2003 blank.
3. Complete column 4, Amount in Col. 2 to be Raised in 2003 Levy by inserting the same figures that appear in column 2 on lines 1 and 2. The computer will calculate the total amount appearing on line 3.
4. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2003 Tax Levy. The computer will calculate the total amount appearing on line 3. Enter on line 4 any amount certified by the Commissioner which was too late for the 2002 tax levy. Enter on line 5 any adjustments which are not part of the 2003-04 school budget such as an amount necessary to correct a prior year's tax levy. The computer will calculate the grand total amount appearing on line 6 as the total of lines 3, 4, and 5.
5. Column 6, Amount in Col. 2 Deferred to 2004 Levy should be blank.
6. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).

7. One copy should be distributed to each of the following:

County Board of Taxation  
Local Assessor  
Director, Division of Local Government Services  
(Department of Community Affairs  
Tax Collection Practice  
PO Box 803  
Trenton, NJ 08625-0803)  
Municipal Clerk  
County Superintendent  
School District

If taxes are raised on a calendar year basis (split-year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2)
2. Enter on lines 1 and 2 in Balance of Levy from 2002-03 to be Raised in 2003 (col. 3), the remainder of the 2002-03 tax levy to be raised in 2003. The amounts should agree with those shown in column 6 of the A4F for the 2002-03 school year for the respective line.
3. Complete column 4, Amount in col. 2 to be Raised in 2003 Levy, after consulting with your municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
4. The computer will calculate the amounts for lines 1 through 3 in columns 5 and 6 based on the amounts shown on those lines in columns 3 and 4. The amount shown in column 5, Total 2003 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 4 any amount certified by the Commissioner which was too late for the 2002 tax levy. Enter on line 5 any adjustments which are not part of the 2003-04 school budget such as an amount necessary to correct a prior year's tax levy. Line 6 is calculated by the computer as the sum of lines 3 through 5.
5. The board secretary should complete and sign the certification in the lower left-hand corner.
6. The municipal clerk should complete and sign the certification in the lower right-hand corner.
7. One copy should be distributed to each of the following:

County Board of Taxation  
Local Assessor  
Director, Division of Local Governmental Services  
(Department of Community Affairs

Tax Collection Practices  
PO Box 803  
Trenton, NJ 08625)  
Municipal Clerk  
County Superintendent  
School District

## **C. REGIONAL SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B for the district as follows:

### **Form B**

1. The 2003-04 Tax Allocation to Municipalities (Form B) must be completed first or an error message will be displayed by the computer. The 2003-04 Tax Allocation to Municipalities screen requires entry in two columns, Percentage Share (col. 2) and Adjustments (col. 5). All other data is calculated by the computer. A separate line will appear on the screen for each of the member municipalities of the regional district. Enter the tax levy percentage share for each member from the "2003-04 Municipal Percentage Shares of Regional School District Tax Levy" printout in column 2. The total of the member percentage shares must equal 100% or data entry will not be possible on Form A. Using the percentage shares entered and the local tax levies entered in the revenues section on lines 150 and 550, the computer will calculate each member municipality's share of the general fund and debt service tax levies.
2. Enter in column 5 the total of any amount certified by the Commissioner which was too late for the 2002 tax levy plus any adjustments which were not part of the 2003-04 budget such as an amount necessary to correct a prior year's tax levy. These additional amounts should be allocated using 2002-03 municipal percentage shares. These same amounts will be detailed in column 5 of Form A for the member municipality on lines 4 (Tax Cert/Prior Yr) and 5 (Other). An edit will be performed by the computer for agreement of the amount entered in the adjustment column on Form B with the total of the amounts keyed on lines 4 and 5 on Form A.

### **Form A**

3. Form A must be completed for each member municipality. When 2003-04 Certification (Form A) is selected on the computer, a menu listing the member municipalities appears. When a member municipality is selected, a Form A will appear for the member. The information in column 2, Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted is drawn from the amounts calculated by the computer in the 2003-04 Tax Allocation to Municipalities screen.

If taxes are raised on a school year basis (fiscal year basis)

- a. Leave column 3, Balance of Levy from 2002-03 to be Raised in 2003 blank.

- b. Complete column 4, Amount in Col. 2 to be Raised in 2003 Levy by inserting the same figures that appear in column 2 on lines 1 and 2. The computer will calculate the total amount appearing on line 3.
- c. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2003 Tax Levy. The computer will calculate the total amount appearing on line 3. Enter on line 4 any amount certified by the Commissioner which was too late for the 2002 tax levy. Enter on line 5 any adjustments which are not part of the 2003-04 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 5, Adjustments, on Form B for that member municipality. The computer will calculate the grand total amount appearing on line 6 as the total of lines 3, 4, and 5.
- d. Column 6, Amount in Col. 2 Deferred to 2004 Levy should be blank.
- e. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
 Director, Division of Local Government Services  
 (Department of Community Affairs  
 Tax Collection Practice  
 PO Box 803  
 Trenton, NJ 08625-0803)  
 County Superintendent  
 School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk  
 Local Assessor

If taxes are raised on a calendar year basis (split-year basis)

- a. Enter in Balance of Levy from 2002-03 to be Raised in 2003 (col. 3) the remainder of the 2002-03 tax levy to be raised in 2003. The amounts should agree with those shown in column 6 of the member municipality's A4F for the 2002-03 school year for the respective line.
- b. Complete column 4, Amount in col. 2 to be Raised in 2003 Levy, after consulting with the member municipality's municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
- c. The computer will calculate the amounts for lines 1 through 3 in columns 5 and 6 based on the amounts keyed on those lines in columns 3 and 4. The amount shown

in column 5, Total 2003 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 4 any amount certified by the Commissioner which was too late for the 2002 tax levy. Enter on line 5 any adjustments which are not part of the 2003-04 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 5, Adjustments, on Form B for that member municipality. Line 6 is calculated by the computer as the sum of lines 3 through 5.

- d. The board secretary should complete and sign the certification in the lower left-hand corner.
- e. The municipal clerk of each member municipality should complete and sign the certification in the lower right-hand corner of his/her municipality's Form A.
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
Director, Division of Local Government Services  
(Department of Community Affairs  
Tax Collection Practice  
PO Box 803  
Trenton, NJ 08625-0803)  
County Superintendent  
School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk  
Local Assessor

#### **D. CONSOLIDATED SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B by referencing section C above, Regional School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2003 (fiscal or split-year basis). For consolidated school districts, the percentage shares referred to for completion of the 2003-04 Tax Allocation to Municipalities (Form B) should be obtained from the County Board of Taxation.

**E. DISTRICTS WITH DEFEATED BUDGETS**

The A4F should not be completed until action has been taken by the municipality or the Commissioner. The budget data contained on the budget program should be updated to reflect the budget based on the tax levy being certified by the municipality. The board secretary should complete and distribute copies of Form A and Form B (if necessary) by following the appropriate instructions above.

**F. TYPE I AND TYPE II DISTRICTS WITH A BOARD OF SCHOOL ESTIMATE**

The board secretary should complete only Form A by referencing section B above, Type II School Districts Without a Board of School Estimate, Non-Regional Districts Which Budget for Grades K-12 and Constituent Districts of Regional High School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2003 (fiscal or split-year basis). Distribution of the A4F is limited to the school district and the county superintendent.

**CERTIFICATE  
AND  
REPORT OF SCHOOL TAXES  
(2003-2004 School Year)**

A4F – FORM A

COUNTY OF \_\_\_\_\_

School District \_\_\_\_\_  
Member Municipality of Regional \_\_\_\_\_

ACCOUNTS		TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED		BALANCE OF LEVY 2002-2003 TO BE RAISED IN 2003		AMOUNT IN COL. 2 TO BE RAISED IN 2003 LEVY		TOTAL 2003 TAX LEVY		AMOUNT IN COL. 2 DEFERRED TO 2004 LEVY	
(1)		(2)		(3)		(4)		(5)		(6)	
1	General Fund										
2	Debt Service										
3	TOTALS										

Tax certification of prior year received too late for 2002 levy

OTHER\*

GRAND TOTAL


\*This line should be used for adjustments which are not part of the budget

**CERTIFICATION**

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of \_\_\_\_\_ County of \_\_\_\_\_ for the 2003-2004 school year and that the sum of \$ \_\_\_\_\_ is required to be levied for local school district purposes for the calendar year 2003.

Board of Education of \_\_\_\_\_ N.J.

It is hereby certified that the sum of \$ \_\_\_\_\_ is required to be levied for local district school taxes for the calendar year 2003.

\_\_\_\_\_ of \_\_\_\_\_ N.J.  
(Boro, Twp., City, etc)

\_\_\_\_\_  
BOARD SECRETARY

\_\_\_\_\_  
DATE

\_\_\_\_\_  
MUNICIPAL CLERK

\_\_\_\_\_  
DATE

County \_\_\_\_\_

District \_\_\_\_\_

2003-2004 TAX ALLOCATIONS TO MUNICIPALITIES WITHIN A REGIONAL DISTRICT

MEMBER MUNICIPALITIES		PERCENTAGE SHARE	GENERAL FUND		DEBT SERVICE		ADJUSTMENTS		TOTAL TAX LEVY 2003-2004	
(1)		(2)	(3)		(4)		(5)		(6)	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16	TOTAL									

Each regional district will complete a FORM A for each member municipality.